

UNITED STATES DISTRICT COURT
DISTRICT OF NEW HAMPSHIRE

United States of America

v.

Case No. 22-cv-298-LM

Audris E. Clark and Dean M. Clark
d/b/a DMC Surveyors

ORDER

No objection having been filed, I herewith approve the Report and Recommendation of Magistrate Judge Andrea K. Johnstone dated June 28, 2023. For the reasons explained therein, the government's motion for default judgment (Doc. No. 10) as to all claims (Counts I, II, and III) is granted. Judgment is entered in the amounts of \$92,361.39 as to the Clarks for income tax liabilities, \$38,004.67 as to Dean Clark for employment tax liabilities, and \$13,894.51 as to Dean Clark for unemployment tax liabilities.

"'[O]nly those issues fairly raised by the objections to the magistrate's report are subject to review in the district court and those not preserved by such objection are precluded on appeal.'"

School Union No. 37 v. United Nat'l Ins. Co., 617 F.3d 554, 564 (1st Cir. 2010) (quoting Keating v. Secretary of Health & Human Servs., 848 F.2d 271, 275 (1st Cir.1988)); see also United States v. Valencia-Copete, 792 F.2d 4, 6 (1st Cir. 1986) (after proper notice, failure to file a specific objection to magistrate's report will waive the right to appeal).

/s/ Landya B. McCafferty
Landya B. McCafferty
Chief Judge

Date: August 7, 2023

cc: Counsel of Record